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ABSTRACT

This book provides an indepth description and analysis of financial management and budgetary procedures for education in Tajikistan. This country's case is exceptional even for the group of newly independent post-Soviet countries. In addition to the difficulties of the transition period similar for all former centrally planned economies (hyper-inflation, underfunding of education, exodus of teachers from the profession, budget cuts and delays in actual payment), the education system faces the consequences of the devastating civil war. Only radical actions focused on cost reduction and diversification could help under these circumstances, though the implementation capacities are still weak. The measures considered by the country to improve educational finance were unusual by regional standards, for example, reducing the cycle of compulsory education from 9 to 7 years to liberalize financial autonomy of schools; introducing tuition and user fees in primary and secondary education; and gradually making all higher education institutions totally self-financing. An appendix contains tables of statistics and a list of state-financed institutions. Annex 1 presents the rationale, description, and methodology used in this study. Annex 2 lays out the program of the third meeting of the project on 21-25 June 1999. (Contains 27 tables.) (RT)

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IIEP research and studies programme

Financial management of education systems

Educational financing and budgeting in Tajikistan

Ismail D. Davlatov and Sharif M. Mulloev

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Educational financing and budgeting in Tajikistan

by

Ismail D. Davlatov
and Sharif M. Mulloev

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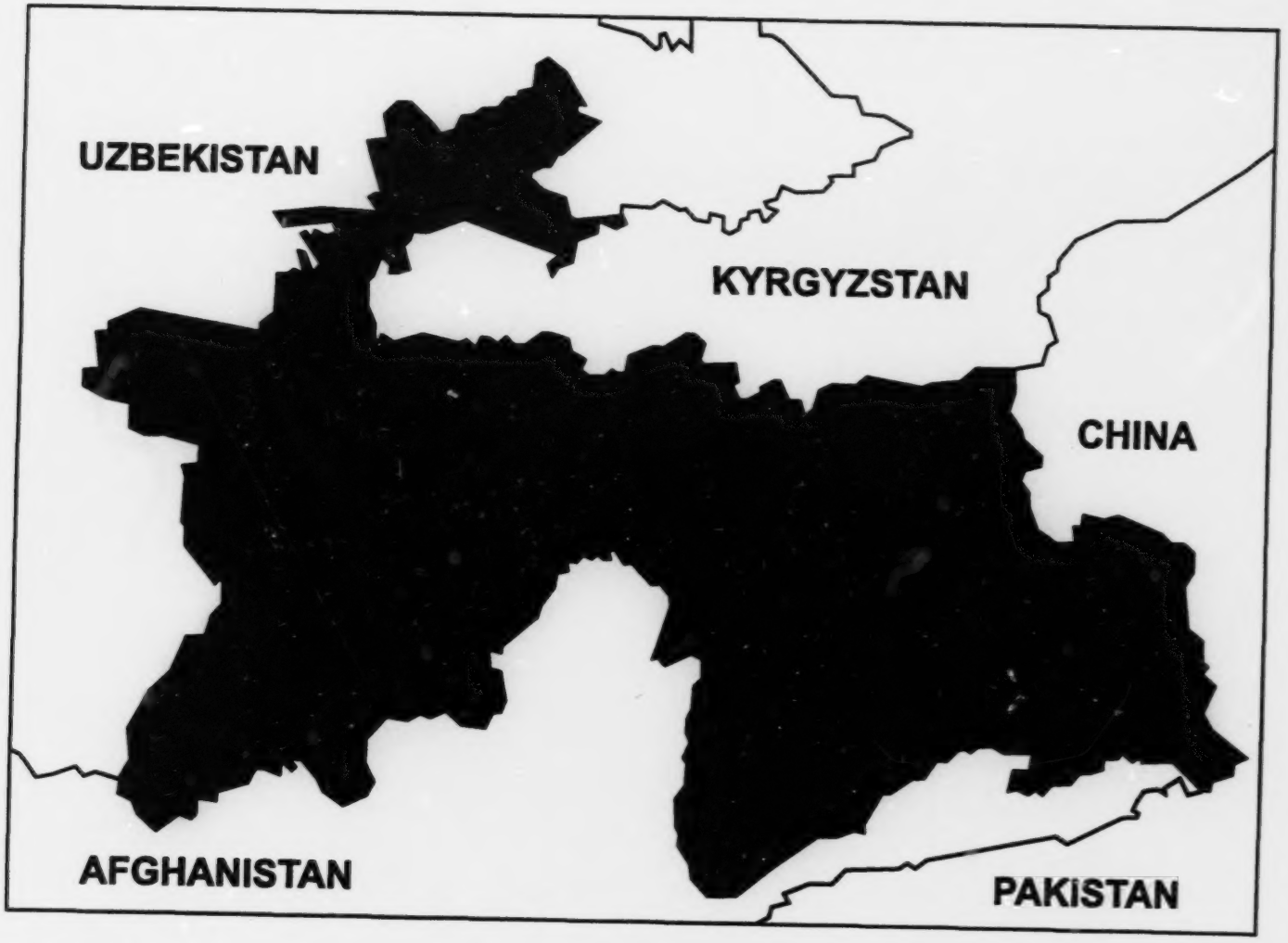
List of abbreviations

ADB	Asian Development Bank
BA	Bachelor of Arts
CIS	Commonwealth of Independent States
GDP	Gross Domestic Product
GNP	Gross National Product
IMF	International Monetary Fund
MA	Master of Arts
TACIS	Programme of the European Union for Technical Assistance to the CIS Countries
UNDP	United Nations Development Programme
UNICEF	United Nations International Children's Fund
USSR	Union of Soviet Socialist Republics


UZBEKISTAN
KYRGYZSTAN
CHINA
AFGHANISTAN
PAKISTAN

Introduction

The following report was prepared within the International Institute for Educational Planning's (IIEP) research project on capacity building in budgetary procedures for education in Central Asian countries and Mongolia.

This national report, on the analysis of procedures for financial management and budgeting in education in Tajikistan, was prepared by Mr Ismail D. Davlatov, Deputy Minister, Ministry of Education, Tajikistan, and Mr Sharif M. Mulloev, First Deputy Minister, Ministry of Finance, Tajikistan. Their motivation and efforts were essential for preparing this extensive research paper and ensuring its quality and coherence.

At the IIEP, the project was guided by Serge Peano and Igor Kitaev, Programme Specialists, who co-ordinated its organization and implementation and supervised the editing of the national reports at the IIEP.

The project was sponsored by the Dutch Ministry of Foreign Affairs (The Hague). The IIEP and all participants of the project wish to express their gratitude to the Ministry for its concern with the vital needs of education and its financing in Central Asia and Mongolia.

The context and rationale of the project, its description and methodology, as well as the country profile of Tajikistan are given in *Annex 1*. The key issues of educational financing and budgeting in Tajikistan and other countries of the region were formulated in the programme of work for the third meeting of the project (Cholpon Ata, Kyrgyzstan, June 1999) and are attached in *Annex 2*.

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Tajikistan is one of the countries of the former Soviet Union and is situated in the south-eastern part of Central Asia. It has an estimated total population of about 6 million, but the exact figure is difficult to obtain because of migration and the refugee situation. Tajikistan's total area covers 143,000 square kilometres, the mountainous zones representing 93 per cent of its territory. The distribution of population is unequal, particularly noticeable in the Pamir region, which while occupying 64 per cent of the territory, has a population of only 250,000, or 4 per cent of the total.

The republic has borders with Uzbekistan, Kyrgyzstan, China and Afghanistan. As in some other Central Asian countries, it has a one-crop agricultural system and usually produces up to one million tons of raw cotton per year.

The critical moment in the history of the republic was the peace agreement which was signed, in June 1997, between the Tajik Government, represented by Mr Rakhmonov, and the unified Tajik opposition, represented by Mr Said Abdullo Nuri. As a result, the political parties that had been prohibited in 1993, became legalized as from mid-1997. Parliamentary elections were planned for the end of 1999.

A programme of macroeconomic stabilization commenced from 1994. The military conflict was the main reason for the lack of funding for such social sectors as education. With the increase of defence expenditure, all other expenditures were considered of secondary importance. Hopefully, with the end of the military conflict, more funds should become available for social sectors, including education.

Educational policy based on particular features of Tajikistan

1. Tajikistan is rich in natural and bioresources (water supply). More than 64 per cent of the water resources of Central Asian countries originate in Tajikistan. It has vast energy resources, with deposits of gold, silver, uranium, precious and semi-precious minerals, and salt.

2. It has considerable intellectual potential, represented by the higher level of educated population. According to official statistics, with such indicators as the number of higher education, MA and BA graduates, the country exceeds other comparable countries and regions.

3. A significant part of the active population (labour force) of the country still remains outside its official frontiers, including a large number of teachers, who also live outside the official boundaries of the original setting.

4. This situation has created vacancies for 20,000 teaching posts in the country, and the problem of finding candidates for them will remain for many years to come.

5. Tajikistan is a country with a young population, almost 47 per cent consisting of young people under the age of 16. Statistically, life expectancy is still relatively long by international standards: 67 years for men and 73 years for women. But all these indicators are questioned and reviewed because of their rapid decline.

Particular features of the present Tajik education system

1. Public education is suffering a very serious crisis which concerns all levels and orientations of its development. Under normal conditions, a steady expansion and development of the education system would have been expected after 1991, but because of the abnormal situation in the country, the whole strategy of educational development has had to be revised many times, in line with actual circumstances.

2. The Karategin region has suffered particularly as compared with other regions, in terms of the number of kindergartens, primary and secondary schools which have been destroyed in the military conflict.

3. Another obvious problem is the unjustified number of higher education institutions. These are spreading at regional and local levels, without any appearance of control from the centre; even the capital city of Tajikistan is affected. For example, compared to 1991, when the number given was 9, the latest figure has risen to 24. There is general feeling that this uncontrolled number of higher education institutions damages the quality of instruction, which is seen to be decreasing. It seriously affects the qualifications of graduates and poses questions about the classical relationship between the education system and the labour market.

4. Nowadays, about 20 per cent of potential school-age students, aged from 7 to 18 years, do not receive formal education. The share of girls in this cohort already represents more than 25 per cent. In the Karategin region, this share seems to be even higher. Some estimates suggest that over half of the girls do not attend school. According to official statistical data for the 1997-1998 academic year, at 3,484 general primary and secondary schools, 1,374 thousand students were studying, of whom 648 thousand were girls.

5. The average teacher's salary is $5 per month. Low salaries do not encourage people to perform effectively at their work. The government is trying to increase and stimulate financing of students' education by future employers. It also instigates small educational programmes, such as those implemented by the Aga Khan Foundation, the British 'Save the Children' Fund, etc. At the present time, negotiations are proceeding, in Washington D.C., regarding the creation of the Open University of the Aga Khan Foundation in the city of Khorog, the capital of the mountainous Badagshan autonomous region.

6. Today, the risk arises of the appearance of a 'lost generation' of children, whose parents are unable to provide them with necessary clothing, shoes, teaching materials, etc. Most male members of the population search for means of subsistence abroad, outside the country. Women spend their time at the market place or work at farms. Many children are left without parental care and educational facilities. Moreover, those who do not attend school spend their time on the streets. In this sense, the threat of a 'lost generation' is obvious. It is growing particularly in the Karategin zone of the military conflict, and in poor districts of the Khatlon region.

7. The level of education is dramatically decreasing. Taking this into account, some wealthy families provide their children with private tuition, or with education in private schools which are not legally recognized. However, only 2-3 per cent of the parents can afford to do this. Consequently, the problem of the 'lost generation' has become serious.

Chapter I

Current measures to improve the management of public education

1. A new Law on public education is in the process of preparation.

2. A new structure of educational management is being prepared. It envisages the introduction of a market mechanism for the functioning of educational institutions.

3. A new legislative Act of the government is in preparation, with the creation of a new type of public education which will better correspond to a market economy.

4. There is a consistent policy to integrate all orphans into the state-funded boarding schools and orphanages, of which at present there are five. They are located in Kolchozobod, Kulyab, Shakhrinau and some other regions.

5. The President Lyceum for gifted children has been opened by a special decree of the President of the Republic. These children will be provided with all the necessary means to develop their talents and abilities.

The year 1998 saw the in-depth strengthening of public education reforms in the country. Particular attention was given to improvement of the strategic goals of the national educational policy. At this stage, three basic goals of the Ministry of Education should be emphasized:

First: in view of the ongoing political, economic and social reforms in Tajikistan, the main goal is to prepare a citizen of a sovereign state to have an outlook which is democratic, respectful to the law and secular. On the basis of this mental outlook, young people should be able to take original and authentic decisions, to be creative, innovative and responsible for the current and future state of affairs in the country.

Second: it is imperative to train professionals who correspond to the well-established international level, and to continue the introduction of a more differentiated and multi-optional education which should stimulate the abilities of every student. A wide range of quality courses and curricula should be introduced to meet students' needs, so that each may choose the desired discipline and profile according to his/her requirements.

Third: the final goal of this strategy is to improve the management capacities of all education sectors through rational planning and the introduction of effective control over the quality of execution of adopted decisions.

In recent years, the Ministry of Education has made efforts to radically change its policy, and to seek not only to control implementation, but also to provide real help to the subordinate bodies and institutions. The practice of conducting direct discussions in the provinces, with the participation of the Minister of Education, provincial educational authorities and members of individual institutions, has proven to be helpful and will continue.

Out of 102 issues discussed and reviewed at the meetings (16 in total) of the ministerial board, 19 issues were discussed directly in the cities, districts, higher education, 'special secondary', general primary and secondary institutions. This enabled the discussion of the most vital issues of education development with more than 4,127 teachers at the general primary and secondary schools; with 2.5 thousand teachers at the higher and 'special secondary' educational institutions; and with parents and students. The

discussions at the educational institutions of the cities of Dushanbe, Khodjent, the districts of Lenin, Kurgan-Tube, Garm, and Kulyab, resulted in the provision of significant and practical help to these institutions.

In 1998, a new initiative of the Ministry of Education was born, the organization of 'education caravans'. The 'education caravans' meant that qualified members of the central staff of the Ministry of Education would travel to the regions in order to study their problems and to provide practical help regarding scientific, organizational and financial issues. For example, one of the 'education caravans' visited the Karategin region, held seminars together with the personnel of the schools in Tajikabad, Darband, Garm, Tavildar and Jirgatal districts, and explained to them the new educational standards, plans, methodologies and programmes, as well as principles of fee-paying education. The central staff of the Ministry of Education and the Minister examined the working conditions in pre-primary, general primary, secondary-education institutions and boarding schools, verified the level of knowledge of students, and organized training courses for teachers. At the same time, a number of schools were provided with furniture (desks), clothes, school meals, textbooks, training materials and stationery. A similar 'education caravan' visited the city of Kulyab, the Shurabad district, and the Kolchozobod district. During these visits, a significant number of problems was revealed, and some of these problems were solved. These would have been impossible to deal with at the central level, without the on-site inspection visits.

In 1999, it is planned that the 'education caravans' will visit and provide help to the districts of Kuchistan-Matchin, Shakhristan, and Ayni, and then, in a second stage, to the districts of Shurabad, Khovaling, Muminabad, Bokhtar and Khochamaston.

According to the staff records of 1998, out of 252 regular working days, the central staff of the Ministry of Education spent a total of 869 person/days in missions in various provinces of the country. The Minister of Education

personally spent 86 working days (out of 252 regular working days) on missions to the regions.

In 1998, one of the main objectives of the Ministry of Education was to create an adequate scientific, theoretical and methodological basis for the reorganization of the educational process at the system level, focusing on the recipients of education: children and youth. A recently created ad hoc working group elaborated a new concept for the upbringing and training of students at various educational institutions at different levels of instruction. At the same time, a new strategy of authentic national education development in Tajikistan is being developed by the Ministry of Education.

One of the main concerns is the timely payment of staff wages and salaries. In 1998, a major share of the executive personnel's time at the Ministry of Education was devoted to regular meetings with the Ministry of Finance, the Central Treasury Office and local authorities (*khukumates* of districts and regions) to ensure the timely release of the necessary budgetary allocations to educational institutions, with priority given to the wage-bill. As a rare example of the success of this lobbying, in January 1999 almost all salary obligations funded from the central budget (57 educational institutions) were met. As regards teacher salaries at general primary and secondary schools and at 'special secondary' schools, funded from the local budgets, there were significant arrears. For example, in the Lenin region, where the current situation is extremely difficult, the arrears in teacher salaries reached 300 million Tajik roubles.

Significant arrears also arose in the districts of Ayni, Shúrobod, Muminobod, Khovaling, Shachritus, Mastchocki Kuchi, Darband, and Tavildar. The main reason for these arrears is the deficit of the local budgets due to tax evasion, and low income and revenues of enterprises and farms, etc.

In many respects, the effective functioning of the local budgets depends on the personal efforts of the heads of *khukumates* of districts and regions. In certain cases it is only due to their initiative that there is an adequate quality of education and timely salary payments are ensured.

Another major goal of the Ministry of Education is to create effective measures to fight nepotism (corruption, bribes, cronyism and other types of professional evil which finally lead to mismanagement). With this aim in mind, and the intention to guarantee the objectivity of educational outcomes, computer software was designed specifically to process the results of the entrance examinations at higher education institutions under the auspices of the Ministry of Education. Subject to the steady implementation of this programme, it is envisaged (as is already the case in many other countries practising this system) that it will reduce the basis for corruption in the entrance examinations in higher and 'special secondary' education. Because of the seriousness of the corruption, a 'Special programme of measures against nepotism in the education system of Tajikistan' is in the process of preparation by the Ministry of Education.

In 1998, many contacts were made with various bilateral and international donors and organizations regarding different types of assistance and humanitarian aid to the Tajik education system. For example, in the course of negotiations which took place in Washington D.C., the issue of the creation of an Open University in the city of Khorog was discussed with the representatives of the Aga Khan Foundation. Recently, a meeting of the representatives of the World Bank and of the Ministry of Education was organized, and the undergoing reforms in Tajikistan were discussed. As a result, a Japanese grant of US$425,000 for education development in Tajikistan was agreed and signed within the framework of a World Bank project, estimated at US$5 million in total. Another US$9.5 million will be received from the Islamic Development Bank for the renovation of schools in the Khatlon region.

UNICEF has supplied 280 tons of paper, cardboard and other essential ingredients for the publishing of textbooks. Foreign donors provide almost all the boarding schools in the Khatlon region with school meals, agricultural equipment and seeds. Various bilateral and international donor agencies catering for poor children, such as the International Red Cross, UNDP, etc. have provided different educational institutions with modern teaching equipment. As a result of negotiations with publishing houses in Russia, and with the Russian Embassy in Tajikistan, two truckloads of textbooks in the Russian language were delivered to the Russian-language schools. At the present time, a programme of renovation of schools in the Karategin and Darvoz regions is being elaborated with the World Bank and the Aga Khan Foundation.

A total of US$3.5 million has been received from international organizations and other foreign donors for the purpose of the rehabilitation and development of education.

Since 1998, special emphasis has been placed on changing the mentality of the teaching and administrative staff. The idea is to develop their capacities for creativity, problem-solving and initiative-taking. To help them develop their quantitative skills, in-service courses have started on computer literacy, the study of foreign languages, development of management capacities, etc.

At present, at the central Ministry of Education and a number of higher education institutions there exist several computer centres equipped with modern hardware and software. At the same time, new computer technologies are being introduced at the regional and local levels, including their educational authorities and individual educational institutions.

With a view to introducing new national standards of education at different levels and for various bodies, a series of training seminars and courses was organized. A total of 554 of these seminars and courses took place, covering, at the same time, issues of curriculum development and implementation, as

well as the introduction of fee-paying education. Most of these seminars and courses were organized in the regions as the local budgets are insufficient to pay for teachers' travel to the capital city, in spite of the fact that their training needs are enormous and growing, and the quality of training in the capital of the country is much more advanced than in the regions.

With regard to the results of the staff training in 1998, a total of 12,441 civil servants employed in the education system improved their qualifications, including 101 teachers who went for studies abroad.

Another major bottleneck related to educational finance concerns the provision of textbooks. Due to the emergency situation in this area, the President of the country decided to allocate from a special reserve fund an amount of 75 million Tajik roubles for the printing of textbooks, while the paper and other essential elements were provided by UNICEF. The number of textbook titles in 1997 reached 13, and increased to 16 in 1998. However, this area of concern remains a future cause for anxiety. The cost estimates show that to print a sufficient number of new textbooks, with the total number of titles reaching 45, there is a need to plan for the provision of 1.2 billion Tajik roubles. These new titles are already available for printing, and they were elaborated by specialists in the education system, together with researchers from the Academy of Sciences. Despite this considerable breakthrough in the area of textbook development, this is far from sufficient, as the current requirement, covering only primary and secondary school levels, comes to 196 textbook titles and supporting literature. Together with the requirements of 'special secondary' and higher education schools, the total costs for printing the necessary textbook titles in sufficient numbers would reach 13.4 billion Tajik roubles at current prices.

Due to this obvious constraint, a solution was found to establish a system of textbook rentals through the school libraries and documentation centres. In addition, the existing system of publishing, printing and delivery of textbooks

to their final destination – educational institutions – has been changed. Ideally the system should work as a revolving fund, where the income received from the sales of textbooks should be earmarked and spent on the printing of additional numbers of copies of the same textbooks. Although the government of the country has already adopted a formal decision to introduce these major changes, the Ministry of Education at present does not have a separate division or structure to be in charge of this new economic and financial mechanism of textbook provision.

For the time being, in the central staff of the Ministry of Education there is only one person to deal with a whole range of issues, such as signing the agreements with the authors of textbooks, evaluation and assessment of the quality of textbooks, paying the authors for preparation of the manuscripts, pilot testing of textbooks, sending draft copies to the publishing houses, executing control over publishing and printing, and transportation, storage and delivery of thousands of copies of textbooks to the regions, including remote and mountainous regions of the country. The Ministry of Education still has no network of storage facilities (depots, collectors, etc.), specialized bookstores, delivery agencies, etc. Previously, under the centralized state system, all these structures and networks came under the Ministry of Culture, but at present, when the responsibility for textbook provision has been shifted to the Ministry of Education, the relevant structures and agencies still come under the Ministry of Culture for its own specific purposes.

The analysis of management capacities of the national Ministry of Education shows that the volume of administrative activities of the Ministry has increased fourfold in recent years, whereas the number of professional and executive personnel has decreased by 10 per cent. At present, the average working day of a central staff member is 12-13 hours. Meanwhile, the average monthly salary is 19,289 Tajik roubles.

This can be explained by the fact that, previously, all functions of testing and accreditation of higher and 'special secondary' educational institutions, of the publishing of almost all textbooks for higher education institutions, and of 95 per cent of textbooks for general primary and secondary schools, as well as curriculum preparation, were the responsibility of the central authority of the former Soviet Union. It had also provided all necessary centralized supplies and building subventions.

At present, all these issues are dealt with by the central staff of the Ministry of Education. Moreover, it has to deal with such completely new issues as the organization of fee-paying education, the introduction of new statistical methods and standards, and co-operation with foreign donors and international organizations. It is also responsible for the preparation of more than 200 new legislative Acts regarding new curricula, standards, alternative programmes, as well as the revival of sectoral offshoots of university research, etc.

At the same time, the regular and significant staff reductions led to a decrease in the quality of administration and professionalism. Taking this into account, new proposals by the government on restructuring the present framework of the Ministry of Education were prepared, with a view to improving the efficiency and productivity of the existing human resources.

In 1998, a total of 54 meetings was held by the executive staff of the Ministry of Education at enterprises, higher, 'special secondary', general primary and secondary education institutions, boarding schools and other bodies. These meetings were held in order to clarify state educational policy on different issues, current events, new laws and legislative Acts. The need to train people to have an outlook which is democratic, respectful to the law and secular in conscience, was discussed. Five specially designed ad hoc task forces were created, in the Ministry of Education, to address specific issues of major concern to the population in different regions of the country. These

high-level task forces are headed by senior executive and professional staff of the Ministry to ensure an adequate level of responsibility and professionalism during the meetings organized in the regions. The central staff of the Ministry of Education, in the space of one year, held more than 1.5 thousand meetings to ensure direct contact with teachers, parents, households and communities.

The Ministry of Education co-operates with other ministries and government bodies of the country in resolving the issues which require close partnership, co-ordination and co-operation. Joint co-ordination meetings were organized with a number of other ministries and government bodies in 1998. With regard to the current year, discussions at an official level are planned, with inter-agency co-ordination, with the Ministry of Health, the Ministry of Finance, the Academy of Sciences, the Committee on Sports, the Committee on Youth, etc.

Last (1998) year, the practice of organizing joint scientific and practical conferences, seminars and round tables was continued and developed, the aim being to publicize the objectives of educational policy in Tajikistan. Mass media help to convey the message of the aims, goals and objectives of the educational policy to each and every region and household in the country.

Overall, an analysis of the policies and strategies of the Ministry of Education shows that there is room for further improvement in the management of the education system. Additional efforts are required in the direction of capacity building and innovation, leading to improved efficiency and effectiveness, as well as positive results for specific programmes and projects.

Chapter II

An economic analysis of educational finance and budgeting

The quality of instruction and the level of education of the population directly depend on the economic situation of the public education system. In 1998, public expenditure on education was set at 4,534,158 thousand Tajik roubles. Of this amount, 1,957,101 thousand Tajik roubles were earmarked from the central (republican) budget. However, the real expenditure from the republican budget was only 1,107,927 thousand Tajik roubles (87.3 per cent of the projected amount). Correspondingly, during the 1998 fiscal year 249,174 thousand Tajik roubles from the republican budget were unallocated. The main reason for this unwelcome situation is the state's inability to implement the income side of the state budget (which comes mainly from the taxation of incomes and revenues, as well as customs duties).

Expenditure on education totals approximately 12.4 per cent of the state budget. The government developed scenarios and made projections to measure the financial requirements of Tajik public education, in order to decide whether this amount was sufficient. According to the estimates made, the minimum sum required for public education at present amounts to 40 million Tajik roubles. This would, consequently, exceed 15 per cent of the state budget expenditure. As an indicator, in the 1999 fiscal year, central budget expenditure is scheduled at 256,210 billion Tajik roubles.

However, current financial constraints do not allow an increase in expenditure from the educational share of the state budget. In spite of the economic difficulties, the government and the President of the country are

making efforts to improve the effectiveness of the education system and its infrastructure. Following the government decision of 20 February 1998, an additional 393 million Tajik roubles were allocated for the maintenance of the President Lyceum (on top of the approved budget estimates). In addition, firstly 75 million Tajik roubles and, later, 200 million Tajik roubles, were allocated from the President's reserve for the publication of textbooks for Grades 1-4 of general primary and secondary schools.

In 1998, the Ministry of Education signed agreements with 43 authors of textbooks for general primary and secondary education institutions. At present, 12 manuscripts of these textbooks have been submitted for approval. On an experimental basis, the Ministry of Education introduced the practice of textbook rentals. In the first year of studies, the students pay 50 per cent of the total price of the textbooks and, for the following two years, 25 per cent each year. This means that the Ministry of Education would recuperate the total amount of costs related to textbook publishing and distribution, and put it on a special account established for this purpose. The recovered income should be spent on the printing of new copies of necessary textbooks. This new mechanism of textbook rentals and textbook cost-recovery was designed to make the process of textbook publishing and distribution self-financing.

In the area of educational finance and budgeting, the Ministry of Education co-operates with various international organizations. In 1998, various departments of the Ministry of Education received US$3,482,095 from different international organizations. In particular, to mention the most significant contributions, US$319,229 came from the UNDP; US$302,549 from TACIS; and US$45,673 from the British 'Save the Children' Fund. Furthermore, a total of US$1,446,890 was donated for the maintenance of the Tajik-Turkish lyceums.

In 1998, the Ministry of Education continued to collaborate with the World Bank and with the Islamic Bank. The programme of the pilot projects

initiated by the World Bank, in the amount of US$5 million, is in the process of implementation. According to this programme, 20 schools in the Lenin region and in the city of Dushanbe were selected, and feasibility studies were made with a view to their planned renovation and rehabilitation.

By the end of the 1999 fiscal year, the Ministry of Education expects to receive a grant of US$9.5 million from the Islamic Bank for the renovation and building of eight new general primary and secondary schools in the Khatlon region.

The main priority of the Ministry of Education's economic activities is to develop a stable and regular system of educational finance from diversified sources. All funding proposals are considered by the Ministry of Education to ensure that maximum funds are received from local and foreign sponsors, humanitarian organizations and individuals, parents, and institutions of the Ministry of Education (income-generating activities) etc. Expectations and estimates are based on the fact that more than 3,240 small and medium-sized enterprises are registered at present in the country, but few really contribute to educational finance at specific levels of instruction.

Understandably, the quality of education largely depends on the level of remuneration of the personnel. In 1998, 725,587 thousand Tajik roubles from the republican budget were designated for the wages and salaries of central staff and the institutions under the authority of the Ministry of Education. But the real expenditure on wages and salaries was only 590,201 thousand roubles, or 81.3 per cent of the planned figure. Consequently, the arrears for payments of staff wages and salaries reached 135,386 thousand Tajik roubles.

Clearly, the main reason for the deficiency in the government's obligations towards public institutions financed from the central state budget, was the insufficient income-generating activities of various other government bodies expected to collect adequate income. To explain the present financial constraints

of the 'spending' (line) ministries and other government bodies which depend on the central state budget, invariably less than planned revenues were received from the Customs Committee and the government bodies responsible for tax collection.

But compared to the central budget fiscal situation, the condition of the local budgets is even worse and subject to serious regional disparities. The deficit of the local budgets which should provide funding of general primary, secondary schools and pre-primary institutions was particularly pronounced. In 1998, the sum of 17,197,730 thousand Tajik roubles from the local budgets was planned for the wages and salaries of personnel at public primary and secondary education institutions. But the real expenditure was only 15,331,500 thousand Tajik roubles, or 89.1 per cent of the estimates.

The analysis shows that this difference between estimated and real expenditure varies across regions. For example, in the mountainous Badagshan autonomous region, the real expenditure comprises 67.3 per cent of the planned estimates; in the Garm district, 62.1 per cent; in the Darband district, 77.6 per cent; in the Varzob district, 78.2 per cent; and in the Tajikabad district, 70.9 per cent. With regard to the payment of teachers' wages and salaries, the situation in the Khatlon region is particularly dramatic. For example, in the districts of Khovaling, Soviet, Shurabad, Muminabad and Baldjuvan, the teachers have not received salaries since August-September, 1998. Moreover, it is worth noting that the teachers' official average monthly salary in these districts is about US$5-7. A similar situation is observed in the districts of Shaartuz and Beshkent. In the Lenin district, which is situated near the capital of the country, the city of Dushanbe, the arrears in payments of teacher salaries exceed 300 million Tajik roubles.

The Leninabad region, the city of Tursunzade and the districts of Gissar and Shakhrinau are in a better position, and teachers receive salaries practically on time. Although in some districts of the Leninabad region, such as Ayni,

Gorni Mascha and Shakristan, teachers have not received salaries for the last five-seven months.

As a matter of fact, the level of teacher salaries is extremely low by national and international standards. According to the official statistics of the Ministry of Labour and Social Protection, the minimum consumer-basket cost exceeds 17,000 Tajik roubles per month. At the same time, in 1998, the average monthly salary of the personnel of the general primary and secondary schools was 5,465 Tajik roubles, and, at the higher education institutions, 9,445 Tajik roubles.

The Ministry of Education prepared its own estimates based on the extrapolation of the price index and its effect upon the minimum cost of the consumer-basket for the teaching force, which showed that the minimum wage should be at the level of 22,000 Tajik roubles. If these estimates were applied to the actual situation of the wage-bill for teachers, it would be seen that at primary and secondary levels, teachers receive a mere quarter of the minimum consumer-basket cost, and at higher education level, only a third.

This abnormal situation, and other related circumstances, lead to the outflow of highly qualified teachers to the private and informal sectors, as well as to self-employment. This, in turn, has a negative impact upon the possibility of public education sustaining development. It is observed that among all social indicators which are suffering during the current period of crisis and transition, the education indicators are losing their value rapidly as compared to the 1990s. This is particularly true of the indicators of educational quality and internal efficiency, which have dramatically declined as a result of public education underfunding.

To offset the current financial constraints in public education, the Ministry of Education has had to modify its policy and to intensify income-generation activities at the institutional level. According to item 36 of the Law on the

Education of Tajikistan (effective 27 December, 1993), the legislative Act (decree) No. 335, adopted by the Parliament (Majlisi Oli) "On the amendments to the Law on Education" (effective 14 December, 1996) and item 102 of the standard regulations on educational institutions, including higher education institutions, adopted by decision No. 71 of the Government of Tajikistan of 21 February, 1996, the Ministry of Education and the Ministry of Finance have a right to authorize fee-paying services at educational institutions of various levels of instruction.

Chapter III

Specifics and instruments of educational finance

As a sovereign and independent state, in real terms, Tajikistan started the process of democratization and economic reforms related to the transition to a market economy, only in 1994, after the presidential elections.

One of the first basic legislative Acts adopted by the newly elected President was his decree 'On immediate measures to intensify economic reforms and to improve the transition to a market economy '. The Parliament of Tajikistan (*Majlisi Oli* in the Tajik language) approved 'the programme of economic reforms in the Republic of Tajikistan'.

In view of the economic, social and political crisis related to the consequences of the civil war in Tajikistan, the disintegration of the former USSR, the disruption of economic links with other parts of the former Soviet Union, fiscal irregularities, etc., the financial situation in the country was extremely difficult throughout the 1990s. The government was obliged to adopt a number of radical measures aimed at preventing further economic recession and social crisis. Among these were the introduction of the national currency (the 'Tajik rouble'), the increase of the tax base, comprehensive liberalization of prices, large-scale privatization of state property, the creation of adequate legal instruments, state budget stabilization, etc. All these measures were helpful in arresting further deterioration, but the situation nevertheless remains serious and fragile.

In 1998, despite the financial constraints, public expenditure on education was about 4 per cent of GDP and more than 12.1 per cent of total government expenditure.

Nowadays, the educational institutions of Tajikistan are funded from the state budget. In 1999, 12.1 per cent of the expenditure portion of the budget is planned for education. However, the economic crisis, together with inflation, have reduced the amount of funding for education in real terms.

State budget allocations to education are divided into republican and local budgets. The republican budget is, in turn, shared between various ministries and other government bodies. These include the Ministry of Education, the Ministry of Culture, the Ministry of Agriculture, the Ministry of Finance, the Ministry of Internal Affairs, and the Industrial Committee.

There are 3,432 general primary and secondary schools in the republic (1,436,610 students), 15 higher education institutions (37.5 thousand students), and 480 pre-primary educational institutions (57,909 children). There are also 37 'special secondary' institutions in operation. Within recent years, 30 modern educational institutions, including lyceums, gymnasiums and colleges, have been opened. Educational institutions have been opened jointly with other countries (Tajik-Turkish lyceums, Slavic University jointly with Russia, co-operation programmes with the Aga Khan Foundation, TACIS, etc.).

The law entitled 'Main Foundations of Budgetary Legislation in the Tajik Republic' stipulates basic regulations for the preparation and implementation of republican and local budgets in Tajikistan.

The national budgeting system of the Tajik Republic consists of separate republican and local (regional) budgets that are grouped together under the consolidated state budget.

The Ministry of Finance makes annual aggregated projections of the key indicators for the coming year's state budget, together with a report on budget implementation for the current year. These are approved and computed according to a standard government procedure regarding the overall budgeting

system. The two documents are submitted to the government according to a timetable.

The Ministry of Finance consolidates the budget proposals. It takes into account projections for social and economic development, as well as the anticipated governmental income for the current year.

The ministries and other governmental bodies submit the aggregated expenditure proposals of the public bodies which depend on state budget funding, and produce estimates of their extra-budgetary incomes and expenditures no later than four months before the start of the following fiscal year.

The Ministry of Finance reviews the expenditure proposals of the public bodies which depend on state budget funding, and estimates of their extra-budgetary incomes and expenditures, in consultation with the respective ministries, making, when necessary, appropriate adjustments. Then the consolidated draft republican budget is assembled and submitted to the government, no later than three months before the beginning of the next fiscal year.

The government reviews the draft budget and, together with accompanying comments and observations, submits it to the Parliament of Tajikistan no later than two months before the beginning of the next fiscal year.

The draft republican budget is presented as a total amount of income (along with its sources), as well as a total amount of expenditure, with sectoral distribution for each ministry, state committee and other public body.

Permanent commissions in the Parliament of Tajikistan then discuss the draft republican budget. These commissions have hearings, when reports by the ministries, other government bodies and the local authorities (the *khukumates* in the Tajik language) are aired. Different proposals and requests

are reviewed. Afterwards, before the beginning of a new fiscal year, the draft budget is reviewed at a session of the Parliament of Tajikistan and the Law on the budget is adopted. The budget is approved as a total amount of income, balanced with the total amount of expenditure. This decision also identifies the maximum deficit amount, together with budget expenditure for each sector.

The funding of educational institutions has to be made according to the Law on Education, in conformity with the state norms defined for each type of educational institution. However, the budget deficit prohibits the implementation of the funding mechanism based on the use of these norms.

The expenditure for general primary and secondary institutions includes recurrent expenditure, purchase of equipment, and capital repairs. Recurrent expenditure comprises salaries of teaching and non-teaching personnel, purchase of stationery, furniture, travelling expenses, school meals, other expenditure, as well as social benefits (utilities, compensation, etc.).

Recurrent expenditure is estimated on the basis of such indicators as the number of classes, the number of students, and the statutory workload (14-18 hours per week). The number of classes depends on the number of students per class, according to the norms.

In the case of general primary and secondary institutions, parents are not required to pay for education, except for the purchase of textbooks, teaching equipment and school meals. In 1998, the annual amount spent by the state on the education of a student, on average, came to about 11,400 Tajik roubles.

Expenditure for pre-primary education depends on the annual average number of children, the number of groups, and the number of hours, spent by a child in kindergarten. The volume of state subsidies is calculated as a difference between the total estimated expenditure and parental fees. In 1999, average public expenditure per child of a pre-primary educational institution

amounts to 8,900 Tajik roubles. User and tuition fees, on average, comprise 22 per cent of the budget expenditure.

Expenditure estimates for higher and 'secondary special ' educational institutions are based on the government projections for enrolment, which are adopted annually according to the planned number of students for the target year. Another input is the capital and development needs of educational institutions, which are determined by the Ministry of Economy and External Relations. Estimates of the total number of teaching personnel, and of teacher salaries, take into account the following indicators: the ratio of students per teacher, the number of contact/teaching hours, etc.

Until recently, expenditure on education was fully funded from the state budget. However, during the transitional period, and in view of the budget deficit, educational institutions have had to search for additional sources of funding. These comprise the introduction of fee-paying education and the increase of fee-paying services, the development of private educational institutions (higher education institutions and general primary and secondary education institutions), and the development of joint educational institutions with other countries (Tajik-Turkish educational institution, Tajik-Russian educational institution, etc.).

On 12 November 1998, the Parliament of Tajikistan set the budget for education at 31,143 million Tajik roubles for the 1999 fiscal year. This is made up of 7,418 million Tajik roubles from the republican budget, and 23,725 million Tajik roubles from the local budgets. Expenditure on education comprises 12.1 per cent of the total budget expenditure.

With regard to the Ministry of Education budget, in 1999, it totals 3,920.4 million Tajik roubles (12.5 per cent of the educational budget) and covers 11 higher education institutions, 11 'special secondary' education institutions and 18 other educational institutions.

It should be noted that the government expenditure is divided into republican (central) and local budgets. The republican budget is shared between various ministries and other government bodies: the Ministry of Education, the Ministry of Culture, the Ministry of Labour and Social Protection, the Ministry of Health, the State Committee of Industry , the Ministry of Agriculture, the Committee on Sports, the Ministry of Finance, the Ministry of Justice, the Office of Public Prosecutor, the Committee on Youth, the Ministry of Foreign Affairs, and the Tajik State National University.

The central budget for education in 1999 was divided between the ministries and government bodies as follows:

Ministries, government bodies	Tajik roubles, expressed in millions
Ministry of Education	3 920.4
Ministry of Culture	311.3
Ministry of Labour and Social Protection	883.1
Ministry of Health	532.7
Committee on Youth	690.0
Ministry of Agriculture	160.2
Tajik State National University	398.2
Others	522.1
Total	7 418.0

The major part of the state budget for education is allocated from local budgets or by local authorities. Local budgets include the budgets of the regions, the city of Dushanbe, districts, cities, and districts in cities and towns where the local authorities (*khukumates*) exercise their power.

Despite the overall increase in educational expenditure, the educational indicators have drastically deteriorated in terms of teaching and learning conditions, the lack of electricity and funds for heating, shortages of textbooks, teaching equipment, and stationery. School buildings are in need of major repairs and maintenance. The curriculum does not correspond to the actual availability of necessary teaching equipment.

In search of additional funding for education, the following economic reforms have been initiated:

- the introduction of contractual, i.e. fee-paying, educational services;
- an increase in the number of fee-paying services;
- the development of private education institutions, the development of international (joint) educational institutions with other countries (Tajik-Russian University, Tajik-Turkish lyceums, etc.).

One of the main sources of additional funding for education is the extra-budgetary resources of educational institutions. The total consolidated budget for education in 1999 envisages that 106.3 million Tajik roubles will be earned from extra-budgetary resources. These resources will cover expenditure on heating, electricity, travelling expenses, major repairs, etc.

Recently, the enrolment of fee-paying students has become an important source of funding for education. These students sign agreements with respective educational institutions which guarantee that they should cover the total cost of their studies. Out of 37,550 students of higher education institutions for the 1997-98 academic year, 10,050 students (26.7 per cent of the total) were fee-paying. The number of fee-paying students is growing every year and, eventually, should reach more than 40 per cent of the total. This will be funded by agreements with enterprises, organizations and individuals. The state budget will finance 60 per cent of the total amount of expenditure, based on average equivalent of costs.

For the mid-term perspective, free education will be reserved mainly for low-income categories of the population and for target admissions into universities.

In practical terms, public funding of educational institutions and bodies of the republic is based on budget estimates. It is basically a financial and planning document, defining the volume and earmarking annual budgetary and extra-budgetary resources of educational institutions (divided by quarters). These estimates show not only the volume of resources required for the normal functioning of educational institutions, but also their detailed classification by categories of expenditure.

Budget estimates for an educational institution are a balance of its income and expenditure. At present, in the preparation of estimates, educational institutions use two different forms: 'estimates of income and expenditure' and 'estimates of expenditure'. Similar types of forms and tables are used in the preparation of both. The completion of these forms and tables is the starting point for the preparation of budget estimates.

What is the essential difference between them? They differ in the number, contents and priority of the represented items. In the 'estimates of income and expenditure', there are two types of indicators, corresponding to two different parts: 'income generation' and 'categories of expenditure'.

In the first part, different types of income, which should be registered in accordance with precise economic norms, are estimated (overall income from sales of school-made products, fees for board and lodging, tuition fees, etc.). There are also earmarked sources of income (funds of financial reserves of the upper level of administration, voluntary contributions from enterprises, co-operatives, the population, etc.).

The second part, 'categories of expenditure', is more or less the same as the form 'estimates of expenditure'. It includes the following categories of expenditure: the unified wage-bill fund (wages and salaries); expenditure for allowances, indemnities and other benefits (bonuses, fellowships, food subsidies, medicines, uniforms); and the extra-budgetary fund for industrial and social development (purchase of equipment and stationery, major repairs, etc.).

'Estimates of expenditure' is a more simplified document. First, it includes items of recurrent expenditure: salaries and bonuses, purchase of stationery, travelling expenses, fellowships, school meals, and medicines. The next set of items comprises the purchase of equipment and stationery, repairing school buildings, as well as other types of expenditure and total amount of expenditure. The income of the educational institution may include: funds from the state budget, funds received from parents, fees and charges to students for board and lodging, etc.

With the transition to the new economic conditions of a market economy, it is educational institutions (including general primary and secondary schools) that prepare income and expenditure estimates on the basis of budget norms, which are approved by the upper level of the administration.

Expenditure estimates are based on the following principles: first, implementation of cost-reduction measures; second, earmarked funding; third, funding in accordance with the strategy of educational institutions, with factual and systematic control of financial activities by the upper levels of educational and financial organizations. Until recently, it was strictly forbidden to make expenditure allocations which were not envisaged in budget estimates, to exceed expenditure on this or that category approved by the budget, or to increase expenditure on one item through reducing expenditure on another item.

Budget estimates predict both recurrent expenditure and the development side of the budget, but exclude capital expenditure, which is funded from

other sources. Recurrent expenditure is divided into *operational expenditure*, designed for the funding of the regular functioning of an educational institution, and *administrative expenditure*, which is allocated for staff expenditure and overheads (sundry). The volume of expenditure estimates is defined according to the volume of the activities of corresponding institutions, on the basis of target norms set by strategic plans. Target norms, which define the number of activities of educational institutions, include the network of institutions (number of kindergartens, primary and secondary schools and number of classes in them, number of higher education institutions, etc.), as well as the total number of children in kindergartens, number of students at general primary and secondary institutions, and number of students at higher education institutions.

Budget estimates are divided into individual, central and aggregated sectoral estimates. Individual estimates define the funding needs of each educational institution by taking into consideration its particular features. Central estimates include fund allocations for activities which are implemented directly by ministries, other government bodies and certain local authority departments. As for aggregated sectoral estimates, they sum up the final expenditure of individual educational institutions by all categories of budget nomenclature (classification of expenditure).

The central objective, in overcoming the current educational crisis, is the preparation and implementation of a new effective and efficient mechanism for funding educational institutions that would correspond to the basic principles of a market economy. The achievement of this goal will determine the survival and progress of Tajikistan's education system, as well as the revival of all areas of the country's economic and social life.

In order to ensure the effective and efficient allocation of the state's budgetary resources, a special central Department of Treasury Control was established, in August 1996, within the central Ministry of Finance. This

means that all bank accounts of the central ministries, other government bodies, and all institutions and organizations under their authority, should be directly controlled by the treasury system, executed by the above department of the Ministry of Finance. At the same time, similar systems and mechanisms were introduced in all regional and local authorities for the same purpose, that of treasury control over all regional and local expenditure from the state budget.

Among the duties of the central Department of Treasury Control is the supervision of monthly and annual reports on budget execution by categories of expenditure and by the responsible authorities, subject to the available resources on the basis of a 'cash' budgeting system. The main tasks of the central Department of Treasury Control are to determine and regulate the balance between the income and expenditure at all levels of the state budget, as well as to authorize and oversee the actual budget implementation, according to its real and most urgent needs. It has the authority to exercise direct control over each step of budget transfers and to demand from the recipient bodies and organizations any budget justifications, for the purpose of full transparency of the budget implementation and reporting. If it should consider it necessary, this department has the right to demand all documentation and justifications from the recipient institutions before authorizing the requested (and even legally approved) allocation of funds from the state budget. A careful examination of previous expenditure records is an important part of the decision-making in each case which does not have the utmost priority or poses certain doubts. The same treasury control is regularly used for the purposes of auditing and checking the target utilization of the earmarked funds as planned. This serves the purpose of evaluation and analysis of the actual implementation of the earmarked funds to the recipient bodies, organizations and institutions.

Appendices

Table 1. Target numbers of admission in higher education institutions under the authority of the Ministry of Education for the 1998-1999 school year

Institutions	Target estimates for admission		Admitted		Fee-paying students	
	Daytime	By correspondence	Daytime	By correspondence	Daytime	By correspondence
Tajik Technical University	360	55	360	48	198	73
Tajik Institute of Languages	236	-	218	-	64	-
Tajik University of Pedagogy	1071	310	1016	350	23	12
Tajik-Russian (Slavic) University	400	200	377	176	14	-
Tajik Institute of Sports	424	50	424	50	-	-
Tajik Institute of Law, Business and Politics	-	-	-	-	495	215
Kulyab State University	412	210	425	211	120	38
Kurgan-Tube State University	480	165	480	165	254	135
Khorog State University	177	90	177	91	65	60
Chujand State University	847	210	810	210	321	189
Branch of Tajik Technical University in Chujand	130	-	117	-	62	40
TOTAL:	4537	1290	4404	1301	1616	762

Table 2. Target numbers of admission in 'secondary special' institutions under the authority of the Ministry of Education for the 1998-1999 school year

Institutions	Target estimates for admission		Admitted		Fee-paying students
	Daytime	By correspondence	Daytime	By correspondence	
Dushanbe Polytechnic College	225	120	215	108	-
Dushanbe Co-operative Technical College	125	100	85	80	-
Dushanbe Teacher Training College	150	100	142	100	32
Dushanbe Statistical High School	150	60	112	54	-
Teacher Training College of Lenin district	100	40	40	44	-
Teacher Training College of Gissar district	125	80	90	90	-
Teacher Training College of Rogun district	50	40	46	40	-
Garm Teacher Training College	125	40	-	-	-
Chirgatol Teacher Training College	75	40	75	42	-
Khabadien Teacher Training College	100	40	94	40	-
Kurgan Tube Teacher Training College	120	60	112	60	-
Kulyab Teacher Training College	125	40	125	41	-
Chujand Teacher Training College	150	40	150	40	16
Teacher Training College of Mastchin region	100	40	100	40	7
Kanibadam Teacher Training College	200	-	200	-	9
Penjikent Teacher Training College	100	40	100	40	363
Khorog Polytechnic College	125	60	114	60	33

Table 2. (continued)

Institutions	Target estimates for admission		Admitted		Fee-paying students
	Daytime	By correspondence	Daytime	By correspondence	
Zapharabad Technical College	100	80	60	82	107
Kanibadam Technical College	120	50	120	50	80
Dushanbe Technical College	240	140	176	43	112
Kurgan Tube Polytechnic College	110	40	110	35	53
Branch of Dushanbe Teacher Training College in Nurek	25	25	26	26	-
Branch of Lenin Teacher Training College in Yavan	50	75	50	77	-
Branch of Kurgan Tube Teacher Training College in Pyandj	50	40	50	41	-
TOTAL:	2 840	1 930	2 399	1 233	812

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Table 3. Estimates for admission in higher education institutions under the authority of other ministries and government bodies for the 1998-1999 school year

Institutions	Target estimates for admission		Admitted		Fee-paying students	
	Daytime	By correspondence	Daytime	By correspondence	Daytime	By correspondence
Tajik National University	1 225	360	1 203	370	381	332
Technological University	200	-	141	-	169	-
Commercial University	-	-	-	-	490	331
University of Entrepreneurs and Services	-	-	-	-	164	102
Institute of Law and Taxes	-	-	-	-	843	630
Institute of Arts	272	-	272	-	48	-
Medical University	526	-	526	-	-	-
University of Agriculture	500	-	459	-	198	-
TOTAL:	2 723	360	2 602	370	2 293	1 395

Table 4. Estimates for admission of girls by quota through interviews in higher education institutions

Institutions	Target estimates for admission	Admitted
Tajik Technical University	65	8
Tajik University of Pedagogy	261	73
Tajik Institute of Languages	47	19
Tajik Institute of Sports	46	2
Kulyab State University	52	10
Kurgan-Tube State University	54	22
Chujand State University	59	45
Tajik Institute of Law, Business and Politics	9	8
Khorog State University	72	32
TOTAL:	665	219

Table 5. Estimates for admission of girls by quota through interviews in higher education institutions under the authority of other ministries and government bodies

Institutions	Admitted
Tajik National University	65
University of Agriculture	28
Institute of Arts	31
Technological University	8
Medical University	33
TOTAL:	165

Table 6. Main characteristics of primary and secondary schools for the 1998-1999 school year

Institutions	Urban area		Rural area		Total	
	Number of institutions	Number of students	Number of institutions	Number of students	Number of institutions	Number of students
Primary schools	32	3 750	628	58 122	660	61 872
Basic schools	44	18 506	764	176 122	808	194 628
Secondary schools	396	358 413	1 609	818 908	2 005	1 177 321
Specialized schools	25	14 479	14	8 714	39	23 193
Gymnasiums	21	2 491	2	53	23	2 544
Lyceums	24	3 535	7	915	31	4 450
Schools for handicapped	12	1 632	3	614	15	2 246
Boarding sanatorium schools	-	n.a.	2	n.a.	2	n.a.
Schools with continuing cycle	146	12 692	446	20 929	592	33 621
First-shift schools	n.a.	246 799	n.a.	663 839	n.a.	910 638
Double-shift schools	417	125 778	2 898	377 810	3 315	503 588
Triple-shift schools	40	9 724	80	12 117	120	21 841

Table 7. Standardized classes at pre-primary, primary and secondary levels

	Urban area	Rural area	Total
Number of classes	8 194	29 703	37 897

Table 8. Number of students graduating from respective grade and entering subsequent grade

Grades	Urban area	Rural area	Total
Preparatory and 1-4	178 434	494 905	673 339
3	120 842	422 452	543 294
4	41 914	121 879	163 793
5-9	141 429	414 237	555 666
9	8 765	44 818	53 583
10-12	25 471	77 745	103 216
11	11 436	37 360	48 796
12	78	20	98

Table 9. Initial training for professional and vocational studies

	Urban area	Rural area	Total
Number of students	12 915	17 202	30 117

Table 10. Distribution of students by level of education

Grades	Urban area			Rural area			Total			
	Number of classes	Number of students	Number of repeaters and drop-outs	Number of classes	Number of students	Number of repeaters and drop-outs	Number of classes	Number of students	Number of repeaters and drop-outs	Number of girls
Preparatory	14	276	-	191	2 608	-	205	2 884	-	1 407
1	2 512	48 843	22	8 332	125 461	581	10 844	174 304	603	83 229
1 at pre-schools	28	598	-	4	91	-	32	689	-	311
2	2 558	49 269	174	8 373	129 501	800	10 931	178 770	974	85 300
3	2 405	45 004	229	8 141	124 127	772	10 546	169 131	1 001	81 287
4	2 378	43 370	268	7 948	120 591	914	10 326	163 961	1 182	79 218
5	1 730	42 875	474	7 396	119 690	1 415	9 126	162 565	1 889	77 645
6	1 428	34 348	403	4 314	83 158	1 291	5 742	117 506	1 694	55 282
7	1 319	31 767	545	4 489	86 696	1 499	5 808	118 463	2 044	55 861
8	1 415	33 175	556	5 057	100 912	1 302	6 472	134 087	1 858	62 542
9	1 297	29 694	246	4 816	95 065	1 028	6 113	124 759	1 274	58 399
10	342	6 303	55	1 410	24 381	254	1 752	30 684	309	11 856
11	723	13 960	13	2 316	40 180	88	3 039	54 140	101	21 082
12	3	49	-	-	-	-	3	49	-	42
TOTAL:	18 152	379 531	2 958	62 787	1 052 460	9 971	80 939	1 431 991	12 929	673 461

Table 11. Informal education

Institutions	Urban area		Rural area		Total	
	Number of institutions	Number of students	Number of institutions	Number of students	Number of institutions	Number of students
Technical	92	1 593	173	3 665	265	5 258
Biological	57	995	68	1 798	125	2 793
Historical	39	678	84	1 908	123	2 586
Sports	209	4 341	448	12 140	657	16 481
Arts	281	6 835	2 909	41 522	3 190	48 357
Other	370	7 268	413	11 332	783	18 600

Table 12. Number of pre-school institutions

Regions	Number of institutions	Number of children
City of Dushanbe	108	13 912
Mountainous Badagshan autonomous region	9	866
Khatlon	97	10 195
Leninabad	171	18 746
Garm district	2	83
City of Rogun	2	199
City of Tursunsoda	8	801
Lenin district	13	1 011
Shakhrinau district	3	204
Gissar district	7	471
Phaisabad district	3	360
Kopharnichon district	17	1 337
Tochikobod district	1	45
Darband district	2	56
Jirgatal district	4	273
TOTAL:	447	48 559

Table 13. Number of boarding schools and orphanages

Institutions	Number of children
Under republican budget	
Republican Boarding School No. 1	572
President Lyceum for Gifted Children	574
Special Republican Boarding School	43
Republican Boarding School for Blind Children in Gissar district	80
Republican Specialized Boarding School in Gissar district	238
Republican Boarding School for Deaf Children in Lenin district	147
Republican Boarding School for Blind and Deaf Children in Lenin district	101
Republican Boarding School for Orphans in Shakhrinau district	410
Republican Boarding School for Orphans in Kolchozobod district	308
Republican Boarding School for Orphans in Darband district	183
Kulyab Republican Boarding School for Orphans	-
'Kharatog' Boarding School	120
'Kharatog' Boarding School in Lenin district	350
Under local budget	
Chujand Boarding School	115
Chujand Boarding School for Blind Children	91
Isphar Boarding School for Blind Children	88
Kanibadam Boarding School	94
Dushanbe Boarding School No. 2	47
Dushanbe Boarding School No. 3	98

Table 13. (continued)

Institutions	Number of children
Boarding School in Vahsh district	265
Boarding School for Orphans in Shachritus district	142
Boarding School in Yavan district	166
Boarding School in Bochtar district	165
Boarding School in Vosey district	350
Boarding School in Kuibishev district	100
Kulyab Farm Boarding School	186
Boarding School in Dangar district	290
'Aral' Boarding School in Vosey district	200
Boarding School in Garm district	450
Under community budget	
Sari Chashma Boarding School	150
Boarding School in Kumsangir district	150
Ravshan Chujand Boarding School	95
Dushanbe Boarding School 'Digmai'	22
Musical Boarding School	510
Tanobchi Orphanage	96
Orphanage in Pharchor district	94
Dushanbe Boarding School No.1	130
Tursunzade Orphanage	167
TOTAL:	7 387

Table 14. Total number of higher and 'special secondary' education institutions in the 1998-1999 school year

Institutions	Number of institutions	Number of students	Number of girls
Higher education institutions	22	74 130	17 552
'Special secondary' education institutions	36	21 131	2912

Table 15. Number of teaching and non-teaching staff of general primary and secondary schools

Staff	Total number	Women	Staff with complete higher education degree	Staff with incomplete higher education	Staff with 'special secondary' education		Staff with general education
					Total	Pedagogical education	
Teachers of preparatory, Grades 1-3	31218	18610	12093	1382	12003	10942	5740
Teachers of Grades 5-11	43541	18736	34322	2382	4562	3297	2275
Principals of primary schools	578	55	373	27	114	88	64
Principals of incomplete secondary schools	820	59	803	4	6	6	7
Principals of secondary schools	1928	217	1918	3	6	5	1
Deputy principals of incomplete secondary schools	760	76	666	28	58	55	8
Deputy principals of secondary schools	3237	697	3114	42	81	80	-
Non-teaching staff and teaching staff of schools for handicapped	498	12	114	25	283	247	95
Teachers of boarding schools for handicapped	124	-	14	-	9	-	101
Librarians	2525	189	360	109	709	222	1276
Teachers of schools with Tajik language of instruction	35366	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Including those teaching in Russian	2868	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Including those studying at teacher training colleges	5462	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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Table 16. Estimated and actual expenditure of educational institutions for the first quarter of 1999 (in thousand Tajik roubles)

Institutions		Budget classifications by article										
		1	2	3	4	8	9	12	14	15	16	Total
Item No. 47												
Institute of Sports	Planned	6435.2	1609.2	1415	75	1107	-	-	125	-	-	10766.0
	Actual	4299.2	920.5			100						6219.7
Tajik Technical University	Planned	15201	3800	6855	875	2261	-	-	500	-	-	29492.0
	Actual	10134	2534			1507						14175.0
Tajik Pedagogical University	Planned	29850.2	7463.2	2750.2	875	5620	-	-	500	-	-	47058.0
	Actual	26999.2	7075.2	2750.9		3747					1000	41571.0
Tajik Institute of Languages	Planned	4842.2	1211.2	1250.2	500	871	-	-	700	-	-	9374.0
	Actual	2400.5	323.6	800.2								3524.1
Tajik (Slavic) University	Planned	-	-	1375.2	250	-	-	-	375	-	-	2000.0
	Actual											
Chujand State University	Planned	30144.2	7536.2	2333.2	375	5656	-	-	650	-	-	46711.0
	Actual	20096.2	5024.2	1564.2	125	3770						29798.0
Kulyab State University	Planned	11463.2	2866.2	3000.2	625	2651	-	-	3250	-	-	24855.0
	Actual	7642.2	1911.2	2666.2	208	1768						14195.0
Khorog State University	Planned	9315.2	2329.2	1375.2	125	2149	-	-	950	-	-	15743.0
	Actual	6210.2	1552.2	793.2	42	1432						10029.0
Kurgan Tube State University	Planned	8930.2	2233.2	3538.2	375	1487	-	-	2000	-	-	18563.0
	Actual	5954.2	1488.2	2359.2	125	992						10918.0
Branch of Tajik Technical University in Chujand	Planned	8913.2	2228.2	1375.2	125	1299	-	-	2000	-	-	15940.0
	Actual	5942.2	1486.2	918.2	42	866						9254.0
Total Item 47	Planned	125093.2	31275.2	26223.2	4200	23101	-	-	10550	-	-	220502.0
	Actual	89676.7	22 314.1	11850.9	542	15082					1000	140465.7

Table 16. (continued)

Institutions		Budget classifications by article										
		1	2	3	4	8	9	12	14	15	16	Total
Item No. 45												
Technical College	Plan[md]	4 674.5	1 169.5	1 500	-	788	-	-	-	-	-	8 131.0
	Act[d]	2 250.7	611.8									2 862.5
Tajik Commercial Technological College	Plan[md]	1 365.5	341.5	1 050	-	170	-	-	250	-	-	3 176.0
	Act[d]	704.5	176.5									880.0
Tajik Polytechnic College	Plan[md]	4 971.5	1 243.5	2 500	-	588	-	-	500	-	-	9 802.0
	Act[d]	4 209.8	1 312.3	900		392						6 814.1
Kurgan Tube Polytechnic College	Plan[md]	2 142.5	536.5	875	-	238	-	-	445	-	-	4 236.0
	Act[d]	1 428.5	358.5	584		159						2 529.0
Kopharnigon Statistical High School	Plan[md]	1 599.5	400.5	1 487	-	202	-	-	-	-	-	3 726.0
	Act[d]	1 066.5	266.5	1 016		135						2 483.0
Kanibadam Technological College	Plan[md]	1 752.5	438.5	750	-	177	-	-	250	-	-	3 367.0
	Act[d]	1 168.5	292.5	500		119						2 079.0
Zapharobad Construction College	Plan[md]	1 065.5	266.5	1 000	-	130	-	-	-	-	-	2 461.0
	Act[d]	710.5	178.5	668		88						1 644.0
Zapharobad Melioration College	Plan[md]	1 608.5	402.5	1 375	-	168	-	-	-	-	-	3 553.0
	Act[d]	1 072.5	268.5	916		112						2 332.0
Isphar Technological College	Plan[md]	2 999.5	750.5	1 025	-	318	-	-	300	-	-	5 392.0
	Act[d]	2 000.5	500.5	687		212						3 399.0
Central Asian Polytechnic College	Plan[md]	2 560.5	640.5	1 000	-	304	-	-	425	-	-	4 929.0
	Act[d]	1 706.5	426.5	668		202						3 002.0
Chujand Textile College	Plan[md]	1 590.5	398.5	750	-	165	-	-	250	-	-	3 153.0
	Act[d]	1 060.5	266.5	530		110						1 936.0
Total Item 45	Plan[md]	26 325.5	6 583.5	13 350	-	3 248	-	-	2 420	-	-	50 928.0
	Act[d]	17 374.5	4 654.1	6 969		1 529						30 026.6

Table 16. (continued)

Institutions		Budget classifications by article										
		1	2	3	4	8	9	12	14	15	16	Total
Item No. 3												
President Lyceum	Plan[md]	3 099.8	775.8	1 000	-	-	2 738	-	375	-	-	7 987.0
	Act[d]	386.8	165.7									552.5
Dangar School No. 7	Plan[md]	1 470.8	364.8	875	250	-	-	-	250	-	-	2 962.0
	Act[d]	980.8	246.8	584								1 810.0
Department of Capital Construction	Plan[md]									51 000		51 000.0
	Act[d]									36 900		36 900.0
Total Item 3	Plan[md]	4 569.8	1 139.8	1 875	250	-	2 738	-	625	51 000		61 949.0
	Act[d]	1 366.8	411.7	584						36 900		38 363.4
Item No. 5												
Specialized School	Plan[md]	1 560.8	390.8	1 225	-	-	1 750	-	250	-	-	5 175.0
	Act[d]	1 166.8	292.8				1 518					1 976.0
Item No. 6												
Purchase of textbooks	Plan[md]			200 000								200 000.0
	Act[d]			10 000								10 000.0
Item No. 9												
Boarding School for Orphans in Shakhrinau district	Plan[md]	2 076.8	519.8	750	-	-	2 375	-	500	-	-	6 470.0
	Act[d]	1 384.8	346.8	229			1 584					3 543.0
Kulyab Republican Boarding School for Orphans	Plan[md]	1 509.8	460.8	1 000	-	-	2 125	-	588	-	-	6 012.0
	Act[d]	1 006.8	252.8	584			1 334					4 774.0
Republican Boarding School for Orphans in Darband district	Plan[md]	1 500.8	375.8	875	-	-	2 375	-	750	-	-	6 075.0
	Act[d]	1 000.8	250.8	720			1 584					3 554.0

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Table 16. (continued)

Institutions		Budget classifications by article										
		1	2	3	4	8	9	12	14	15	16	Total
Republican Boarding School for Orphans in Kolchozobod district	Plan[med]	1 839	460	1 000	-	-	12 125	-	-	-	588	6 012.0
	Act[al]	1 226	306	668			11 416					3 616.0
Republican Boarding School for Orphans in Shurabad district	Plan[med]	1 577	394	1 125	-	-	11 813	2000	-	-	-	6 909.0
	Act[al]	1 006	252	750			11 209					3 275.0
Republican Boarding School for Orphans in Tavildor district	Plan[med]	1 716	429	625	-	-	11 813	-	500	-	-	5 083.0
	Act[al]	1 144	286	416			11 416					3 262.0
Total Item 9	Plan[med]	10 217	2 554	5 575	-	-	12 501	-	5 038	-	-	35 885.0
	Act[al]	6 766	1 692	3 367			18 543					20 368.0
Item No. 11												
Republican Boarding School for Deaf Children in Lenin district	Plan[med]	2 595	649	875	-	-	12 264	-	650	-	-	7 033.0
	Act[al]	1 730	432	584			11 510					4 256.0
Republican Boarding School for Handicapped	Plan[med]	1 733	433	875	-	-	12 115	-	575	-	-	5 731.0
	Act[al]	1 156	290	584			11 460					3 940.0
Republican Boarding School for Blind Children in Gissar district	Plan[med]	1 200	300	875	-	-	12 250	-	575	-	-	5 200.0
	Act[al]	800	200	584			11 500					3 084.0

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Table 16. (continued)

Institutions		Budget classifications by article										
		1	2	3	4	8	9	12	14	15	16	Total
Republican Specialized Boarding School in Gissar district	Plan[md]	2 301.9	575.9	625.9	-	-	2 425	-	575	-	-	6 501.0
	Act[d]	1 534.9	384.9	418.9			1 616					3 952.0
Total Item 11	Plan[md]	7 829.9	1 957.9	3 250.9	-	-	9 054	-	2 375	-	-	24 465.0
	Act[d]	5 220.9	1 306.9	2 170.9			6 086					14 782.0
Item No. 16												
Republican Centre for Informal Education	Plan[md]	1 644.9	411.9	1 950.9	-	-	-	-	575	-	-	4 580.0
	Act[d]	1 096.9	274.9	2 300.9								3 670.0
Item No. 27												
Republican Film Library	Plan[md]	165.9	41.9	788.9	-	-	-	-	-	-	-	994.0
	Act[d]	110.9	27.3	58.6								137.3
Central Fund	Plan[md]	-	-	1 000.9	-	-	-	-	400	-	-	1 400.0
	Act[d]											
Total item 27	Plan[md]	2 911.9	728.9	1 788.9	-	-	-	-	400	21 000	-	26 827.0
	Act[d]	922.9	239.6	58.6								1 221.1
Item No. 48												
Centre for Upgrading of Teacher Qualifications	Plan[md]	3 453.9	863.9	2 050.9	-	-	-	-	-	-		6 366.0
	Act[d]	2 302.9	574.9	2 700.9								5 576.0
Item No. 60 Editorial offices												
Russian Language at National School	Plan[md]	132.9	33.9	275.9	13	-	-	-	-	-	-	453.0
	Act[d]	54.5	18.9									72.5
Omuzgor	Plan[md]	272.9	68.9	1 100.9	50	-	-	-	-	-	-	1 490.0
	Act[d]	162.9	30.9	366.9								558.9
Adab	Plan[md]	142.9	36.9	370.9	100	-	-	-	-	-	-	648.0
	Act[d]	94.9	24.9									118.0
Mairifat	Plan[md]	157.9	39.9	230.9	12	-	-	-	-	-	-	438.0
	Act[d]	110.2	30.9	6.9								146.2
Total item 60	Plan[md]	703.9	176.9	1 975.9	175	-	-	-	-	-	-	3 029.0
		421.6	102.9	373.9								905.6

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Table 16. (continued)

Institutions		Budget classifications by article										
		1	2	3	4	8	9	12	14	15	16	Total
Item No. 53 Science												
Tajik Technical	Plan[md]	690.5	172.5	-	-	-	-	-	-	-	-	862
	Act[d]	460.5	114.5									574.5
Tajik Pedagogical University	Plan[md]	412.5	103.5	188.5	122	-	-	-	-	-	-	825.0
	Act[d]	272.5	68.5									340.0
Tajik (Slavic) University	Plan[md]	175.5	44.5	31.5	-	-	-	-	-	-	-	250.0
	Act[d]	116.5	29.5									145.0
Kulyab State University	Plan[md]	300.5	75.5	125.5	-	-	-	-	-	-	-	500.0
	Act[d]	200.5	50.5									250.0
Research Centre for Curriculum Development	Plan[md]	1 432.5	358.5	149.5	50	71	-	-	-	-	-	2 060.0
	Act[d]	889.5	239.5	149.5		71						1 348.0
Chujand State University	Plan[md]	225.5	56.5	144.5	125	-	-	-	-	-	-	550.0
	Act[d]	150.5	38.5									188.0
Kurgan Tube State University	Plan[md]	212.5	53.5	60.5	99	-	-	-	-	-	-	424.0
	Act[d]	140.5	36.5									176.0
Khorog State University	Plan[md]	25.5	6.5	69.5	-	-	-	-	-	-	-	100.0
	Act[d]	18.5	4.5									22.0
Total item 53	Plan[md]	3 471.5	867.5	766.5	396	71	-	-	-	-	-	5 571.0
	Act[d]	2 245.5	578.5	149.5		71						3 043.5
Item No. 33												
Republican 'Maorif' Museum	Plan[md]	75.5	19.5	182.5	154	-	-	-	-	-	-	430.0
	Act[d]	50.5	12.5	3.5								65.0
Total Ministry of Education	Plan[md]	189 599.5	47 402.5	11 1419.5	4925	26 420	30 228.5	2000	22 821	22 000	236 250	693 064.0
	Act[d]	128 607.5	32 450.5	51 698.5	542	16 682	15 147.5				36 900	282 027.0

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Table 17. Budget estimates of Ministry of Education for the 1999 fiscal year (in thousand Tajik roubles)

Institutions	Budget classifications by article										
	1	2	3	4	8	9	12	14	15	16	Total
Higher education institutions	505 442	126 361	105 127	16 800	92 399	-	64 150	42 200	-	74 765	1 027 244
'Special secondary' education institutions	105 291	26 323	53 400	-	12 977	-	20 350	9 680	-	34 270	262 291
Staff training	13 810	3 452	8 200	400	-	-	-	-	-	1 000	27 362
Boarding schools	91 306	22 825	248 300	1 400	-	109 956	28 000	34 000	-	29 930	565 717
Lyceums	12 400	8 100	4 000	-	-	10 950	1 500	1 500	-	1 000	34 450
Department of capital construction	-	-	-	-	-	-	-	-	1 945 000	-	1 945 000
Informal education	6 580	1 645	7 800	400	-	-	2 000	2 300	-	2 600	23 325
Curriculum development	11 643	2 911	11 730	600	-	-	3 250	1 420	-	3 500	35 054
Museum	321	80	689	560	-	-	400	-	-	100	2 150
Pedagogical publications	3 071	768	6 654	700	-	-	-	-	-	-	11 193
Science	14 291	3 573	3 060	2 431	282	-	-	-	-	-	23 637
TOTAL:	764 155	191 038	448 960	23 291	105 658	120 906	120 150	91 100	1 945 000	147 165	3 957 423

Table 18. Financing of higher education institutions (HEI) in the 1998-1999 school year (in thousand Tajik roubles)

Ministries	Number of HEI	Number of state-funded students	Number of fee-paying students	Financing from state budget			Financing from extra-budgetary sources		
				Planned 1998	Actual 1998	Planned 1999	Planned 1998	Actual 1998	Planned 1999
Ministry of Education	10	31 871	4 547	1 016 741	718 766	1 027 244	446 598	446 598	490 224
Ministry of Culture	1	1 043	-	68 743	64 470	80 698	-	-	-
State Committee of Industry	1	896	310	45 666	45 666	48 933	53 400	53 400	70 000
Ministry of Agriculture	1	6 251	685	162 575	155 923	151 280	50 000	41 434	9 800
Ministry of Health	1	4 956	400	305 331	264 843	357 260	4 340	2 800	-
Tajik State National University	1	7 686	3 860	325 641	266 938	398 205	613 000	370 380	630 000
TOTAL:	15	52 703	9 802	1 924 697	1 16 606	2 063 620	1 167 338	919 612	188 224

Table 19. Financing of 'special secondary' institutions (SSI) in the 1998-1999 school year (in thousand Tajik roubles)

Ministries	Number of SSI	Number of students	Financing		
			Planned 1998	Actual 1998	Planned 1999
Ministry of Education	11	5 889	245 149	133 391	262 291
Ministry of Culture	3	574	83 049	64 853	91 615
Ministry of Labour	1	593	22 744	22 744	20 353
State Committee of Industry	1	194	5 932	5 635	6 525
Committee on Sports	2	638	48 119	37 060	50 625
Ministry of Health	1	1 117	47 654	47 654	62 038
Ministry of Finance	1	754	10 368	9 850	20 037
TOTAL:	20	9 759	134 817	321 187	526 184

Table 20. Financing of pre-school institutions in the 1998-1999 school year (in thousand Tajik roubles)

Ministry	Number of pre-schools	Number of children	Financing from state budget			Financing from parental fees		
			Planned 1998	Actual 1998	Planned 1999	Planned 1998	Actual 1998	Planned 1999
Ministry of Education	480	57 909	520 943	510 524	695 094	54 358	54 358	65 229

Table 21. Number of students at daytime general primary and secondary schools (schools for handicapped are not included) in the 1998-1999 school year

Grades	Total number of students	Number of girls
1	2 884	1 407
2	174 993	83 540
3	178 769	85 300
4	169 131	81 287
5	163 961	79 218
6	162 565	77 645
7	117 506	55 282
8	118 463	55 861
9	134 087	62 542
10	124 759	58 399
11	30 684	11 856
12	54 109	21 124
TOTAL:	1 431 991	673 461

Table 22. Distribution by age at daytime general primary and secondary schools (schools for handicapped are not included) in the 1998-1999 school year

Age of students	Number of students	Number of students at Grade 1	
		Total	Girls
6	55 043	55 043	26 562
7	172 490	166 579	82 274
8-13	888 689	130	63
14	133 462	-	-
15	100 819	-	-
16	41 108	-	-
17	39 951	-	-
18 and older	429	-	-

Table 23. Pre-primary education in 1998

Institutions	Age of enrolment	Duration of studies (years)	Number of institutions	Number of teachers		Number of children	
				Total	Women	Total	Girls
Nursery schools	0-3	3	9	n.a.	n.a.	595	292
Intermediate	1-7	6	330	n.a.	n.a.	37 399	12 247
Kindergartens	3-7	5	117	n.a.	n.a.	3953	1715
TOTAL:				4084	4084	41947	14254

Table 24. Financing of technical colleges in the 1998-1999 school year (in thousand Tajik roubles)

Ministry	Number of technical colleges	Number of students	Financing		
			Planned 1998	Actual 1998	Planned 1999
Ministry of Labour	60	25 632	978 050	803 928	818 622

Table 25. Financing of general primary and secondary schools in the 1998-1999 school year (in thousand Tajik roubles)

Ministry	Number of schools	Number of students	Financing		
			Planned 1998	Actual 1998	Planned 1999
Ministry of Education	3 507	1 436 610	17 648 551	18 348 891	22 538 591

Table 26. Financing of boarding schools in the 1998-1999 school year (in thousand Tajik roubles)

Ministry	Number of boarding schools	Number of students	Financing		
			Planned 1998	Actual 1998	Planned 1999
Ministry of Education	12	3 148	311 929	265 601	329 413

Table 27. Indicators on general primary and secondary education (age of admission, duration of studies, number of institutions, number of teachers and students)

Institution	Age of admission	Duration of studies (years)	Number of institutions	Teaching staff		Students	
				Total	Women	Total	Girls
Primary	6-7	3-4	660	n.a.	n.a.	61 872	n.a.
Incomplete secondary	6-7	9	828	n.a.	n.a.	194 628	n.a.
Secondary	6-7	10-11	2 002	n.a.	n.a.	1 177 321	n.a.
Schools for handicapped	7	n.a.	15	n.a.	n.a.	2 246	n.a.
Evening classes	n.a.	n.a.	n.a.	1 169	n.a.	10 738	n.a.
TOTAL:			3 507	94 902	40 563	1 446 805	n.a.

Institutions of the Ministry of Education financed from the state budget

1. Tajik Technical University
2. Tajik Institute of Languages
3. Tajik University of Pedagogy
4. Tajik-Russian (Slavic) University
5. Tajik Institute of Sports
6. Kurgan-Tube State University
7. Kulyab State University
8. Chujand State University
9. Khorog State University
10. Chujand University of Business and Politics
11. Branch of Tajik Technical University in Chujand
12. Dushanbe Technical College
13. Dushanbe Polytechnic College
14. Dushanbe Commercial Technological College
15. Dushanbe Electrical and Technical College
16. Kopharnigon Statistical High School
17. Kurgan Tube Polytechnic College
18. Kanibadam Technological College
19. Zapharobad Construction College
20. Chujand Textile College
21. Chkalov Polytechnic College
22. Ispharin Technological College
23. Dushanbe Republican Specialized School
24. Dushanbe Republican Boarding School No.1
25. Boarding School for Orphans in Shakhrinau district
26. Republican Boarding School for Deaf Children in Lenin district
27. Republican Boarding School for Handicapped in Lenin district
28. Republican Boarding School for Blind Children in Gissar district
29. Republican Specialized Boarding School in Gissar district
30. Republican Boarding School for Gifted Children
31. Republican Centre for Informal Education
32. Republican Film Library
33. Republican State Accreditation and Assessment Service

34. Centre for Upgrading of Teacher Qualifications
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Annex 1

The Central Asian context and the rationale of the IIEP project on capacity building in budgetary procedures for education

The Central Asian countries of the former Soviet Union and Mongolia were less developed economically than other regions of the ex-USSR and other centrally planned economies. Mineral resources and agriculture were key sectors of Central Asian economies that made them dependent on aid and subventions from other regions of the former Soviet Union. While private education was not allowed during the times of the then USSR, free public education and other social sectors were strongly subsidized by the state authorities. In fact, education, as other social sectors, was a state monopoly. Projects with foreign donors were non-existent until 1992.

Traditionally, according to the then Soviet policy, uniform primary and secondary levels were compulsory; the quantitative indicators of adult literacy, access, coverage and gender equality were very high. The centralized planning, administration and management of education ensured for decades that an adequate number of school buildings, teachers, textbooks etc. were put in place according to the established state norms. In addition, huge funds were spent to subsidize school meals, heating in winter and related expenses.

This 'socialist' strategy was designed to illustrate the absolute social harmony derived from fully meeting social demand at compulsory and universal primary and secondary levels, and to use manpower projections in higher education for the mathematically and economically ideal insertion of graduates in the planned labour market.

At the national level, the planning and provision of primary and secondary education in the former Soviet Union (apart from the absence of private schools and user fees for education) was not very different from centralized European models. These two levels in the former Soviet Union period indeed performed their social function and guaranteed each particular district total access to education.

With regard to higher education, by Western standards it was too prolific (evident in the over-production of graduates and the Ph.D. level), too narrowly specialized and oversubsidized by the former Soviet state in terms of its totally free provision, huge teacher and student numbers, expensive teacher salaries, student fellowships and a plethora of other benefits. The value-for-money ratio (or to use another phrase, rate of return to education) at the level of higher and postgraduate education, was an unresolved problem of the Soviet educational model. Always rising in quantitative indicators (number of universities, enrolments, disciplines etc.), Soviet higher education in reality performed poorly in quality and output, as well as in terms of the external efficiency of graduates.

The overall quantitative performance and outputs of educational planning in the former Soviet Union were impressive and equalled the levels of the developed countries until 1991, due to the strong state commitment, powerful centralized control and supervision and virtually unrestrained public funding.

This generous social policy, although costly for the state budget, was considered one of the most important social objectives and achievements of the so-called 'socialist' state. Clearly, it was a supply-driven model, based on a top-down approach, when quantitative parameters had overwhelming priority over qualitative and output indicators, as well as individual human characteristics.

Putting aside the rigid and ideology-biased curriculum, this model was also rightly criticized for its extreme equalization of student abilities and lack

of study choice at compulsory levels. However, even the gigantic state funding was never sufficient to follow the planned norms and policy objectives. Teachers were usually paid less than other civil servants; school construction was often delayed and caused double and even triple shifts; the shortage of textbooks explained the practice of their rotation at schools; and lack of maintenance and repairs were among the chronic problems.

Moreover, educational funding increasingly started to face financial constraints when the centrally planned mechanisms in the whole of the Soviet Union began to crumble in the 1980s. Spiralling inflation devalued teacher salaries, school construction was frozen, and the provision of textbooks, school furniture, stationery and other school infrastructure was disrupted.

After the collapse of the Soviet Union in 1991, the initial illusions, about the possibility to combine the performance of the 'socialist' educational model with the transition to a market economy, soon disappeared. The political debates in the parliaments on free *versus* fee-paying education still continue, but the realities are such that even hard-line populists are convinced that free universal public education, heavily subsidized by the state, cannot survive in tough market-economy conditions.

The two could not blend *a priori* because the underlying preconditions of the past model had been eliminated. Centralized planning and control had been abolished and decentralization gave major responsibilities for the financing of primary and secondary education to regional authorities; public funding and subsidies were drastically cut and were not in themselves sufficient to continue educational funding on the basis of previous government norms; the market conditions led to increased costs for all previously subsidized elements of teaching and learning; the new diversified demand for education required additional investment to update obsolete courses, to change the alphabet, to prepare new textbooks, to retrain teachers, to develop unconventional methods of education delivery, such as distance education, etc. In brief, the obvious

shortage of real public funds for the provision of education according to past patterns, was compounded by the necessity to spend more than before on new reforms and innovations.

Not only was there an increasing shortage of public funds for education, even those resources available were not necessarily well planned, programmed, allocated, spent and audited. The economic recession which accompanied the transition to a market economy in the early and mid-1990s, astronomic rates of inflation, the inability of regions themselves to provide sufficient funding for primary and secondary levels, numerous public administration reforms and staff cuts, brought about serious difficulties for educational budget preparation and implementation, such as delays and arrears in payment of teacher salaries and student fellowships. The practice of preparation and adoption of unrealistic budgets (under pressure from parliaments, trade unions and local leaders) added problems to the implementation phase when each budget had an emergency, and ultimately 'patchwork', nature.

In one way or another, since 1991, all countries of the former Soviet Union, and Mongolia, have had to copy Western approaches to the organization and management of their education systems. In terms of educational finance and budgeting under the market conditions, all former centrally planned economies had to face the following challenges:

- public education cannot be totally free; cost-sharing, cost-recovery and income-generation should be introduced, in particular at non-compulsory levels;
- instead of being supply-driven by the state, education should become demand-oriented as the state limits its intervention and major funding to compulsory levels and leaves the market to guide pre-school, higher, and vocational and technical education;
- public education will lose its monopoly over the education system, including at compulsory levels, and will allow private education to meet the diversified demands for specific quality and types of education.

These essential changes were facilitated by the overall reform of public administration, initiated by the governments of the former centrally planned economies, together with the IMF, the World Bank and its branch responsible for Asia – the Asian Development Bank.

Having started from the same initial point in 1991, the Central Asian countries (and, earlier, Mongolia) unveiled a variety of policies and strategies to address the same or similar problems of educational reforms and their funding in a decentralized context. They were confronted with previously unknown administrative and managerial problems, such as project documentation for the IMF and ADB loans. Unfortunately, they lost any channels of communication between each other, which increased the natural risk of repeating the same mistake. There were many requests from the Central Asian countries, and Mongolia, for advice concerning their critical needs:

- to have a subregional stocktaking exercise to consolidate and summarize the various country experiences and examples of financial management and budgeting in education since 1991;
- to make a comparative analysis of these experiences to review the reasons for their successes or failures, their strengths and weaknesses, pros and cons, advantages and disadvantages;
- to provide ministries of education in each country with useful subregional and international references for their own internal and national policy analysis and decision-making in the vital area of educational finance and budgeting.

Project description and methodology

In 1997, in Ulaan Baatar (Mongolia), the IIEP launched a subregional research project on capacity building in budgetary procedures for education in Central Asia and Mongolia.

The key objectives of this research project were to analyze administrative and technical procedures for budget preparation in a given Ministry of Education, to allocate the budgetary resources within the education system and to implement the budget in conformity with the government strategy. This analysis also looked into the roles of the various actors involved and their respective positions, weaknesses and strengths; articulation of budget preparation with planning and management, use of projections and methods of budget rationalization of budget preparation and implementation.

The expected outcomes of the project were:

- the preparation of descriptive and analytical studies on educational finance and budgeting in each of six participating countries (Kazakhstan, Kyrgyzstan, Mongolia, Tajikistan, Turkmenistan and Uzbekistan), as well as their comparative analysis;
- an exchange of views and experiences on educational policies and strategies in the area of educational finance and budgeting in the region of Central Asia and Mongolia;
- elaboration of conclusions and recommendations on improvements in educational finance and budgeting in the countries concerned;
- publication by the IIEP of six national reports (research studies) and their synthesis in both English and Russian, which should serve as useful references for public administrations in the participating countries.

The methodology of the project linked research with the development of national capacities in financial management and budgeting in education. In each country a national team was set up, comprised respectively of two senior-level experts from the Ministry of Education and Ministry of Finance. In each country these two experts became a nucleus for the analysis and reflections on budgetary procedures and practices in a comparative perspective with other countries of the region, and with the international expertise of the IIEP.

The formula of the project enabled a country's two key government bodies in charge of educational finance: the Ministry of Education and the Ministry of Finance (which might have different or even conflicting interim views over the sensitive issues), to be unified into one national team. The opportunities to meet the other national teams, composed in a similar inter-agency way, from the neighbouring countries, would help in the establishment of better understanding and co-operation.

It is interesting to note that, in spite of the serious economic constraints, regional political problems and usual staff overload, all six national teams actively participated in the project and made considerable efforts to achieve its objectives.

The first meeting of the project took place in Ulaan Baatar (Mongolia) in 1997; the participants discussed and adopted the terms of reference for the project, as well as basic guidelines for the national reports (case studies).

The second meeting was held in Samarkand (Uzbekistan) in 1998 to jointly review the descriptive parts of the national reports among all participating parties and to progress towards their analytical sections.

The third, and last, meeting, which had an in-depth analytical nature, took place in 1999 in Cholpon Ata (Kyrgyzstan). It summarized the findings of all national reports and focused on critical issues of common concern: the conclusions to be drawn from this comparative analysis and the improvements feasible in financial management and budgetary procedures for education.

Under the project formula, the national reports will be published by the IIEP in two languages (English and Russian), subject to their completion and compliance with the approved basic guidelines. The Tajik report is the second to be published by the IIEP in this series (after Kyrgyzstan). It provides a particular case of a country where the education system authority had to face not just the economic perils of transition from a centrally planned to a market

economy, but the additional political and social implications arising from the civil war.

The English and Russian versions of the report are authentic and identical, except for some differences in presentation of the text, which serve the purpose of making the message as clear as possible.

Country profile of Tajikistan

There is little information available to the world on Tajikistan, and even that available may be outdated or contradictory. This is not because of the lack of openness of this country to the world, but is due to its difficult history and especially recent developments related to the civil war and the difficult period of reconstruction and rehabilitation which has concerned all sectors, education in particular.

Tajikistan is one of the landlocked Central Asian countries of the former Soviet Union. Together with other countries of the region it became independent in 1991.

In the territory of the former Soviet Union it is considered the poorest, most remote and mountainous country, and the civil war of the 1990s aggravated the situation even further. The GNP per capita in 1997 was estimated at US$330, which corresponded to 183rd place in the world, according to the World Bank classification. In terms of PPP GNP per capita, in 1997 it stood at US$1,100, ranked 188th in the world.

The Pamir and Alay mountain ranges contain some of the highest peaks in the world and create a natural border with Afghanistan in the south. The Pamir glaciers are the source of major rivers of the region, such as the Amu Darya, which irrigate cotton and other crops in Uzbekistan.

Tajiks differ from other Central Asians because they are descendants of ancient Persians and speak Farsi rather than the Turk languages more common for the rest of the region. But in the western part of the country, bordering Uzbekistan, there is a strong Uzbek minority. There are numerous Tajik minorities living in both Afghanistan and Uzbekistan.

Tajikistan has a population of about 6 million, which is one of the fastest growing (despite emigration) in the former USSR because of its high birth rate and young population (more than 40 per cent of the total). The population increased fourfold between 1950 and 1997. The average demographic growth rate was 2.5 per cent during 1980-1997, and is projected at 1.6 per cent for 1997-2015.

The country has been the least urbanized in the former Soviet Union. In fact, the urban/rural ratio has been decreasing because of the civil war and the migration of 34 per cent of the urban population in 1980, to 31 per cent in 1997. Most of the population lives in the valley districts that make up about 10 per cent of the country's total area.

Tajikistan's political climate has been far from peaceful since independence in 1991. The government has, on many occasions, been opposed by the Tajik Islamic factions, based abroad, with fundamentalist orientations. The civil war, based on religious and ethnic grounds, was a never-ending phenomenon throughout the 1990s and caused devastating damage to education and other social sectors. The political turmoil resulted in the loss of many lives and a huge number of refugees and migrants from the country. The 1997 peace agreement between the government and the united Islamic opposition raised the issues of integrating refugees and former combatants into normal life. Although the cease-fire has been adhered to in most parts of the country, the situation remains fragile, and major risks and uncertainties remain. The government shared on a compromise basis a number of posts with the opposition parties, but it faces continuing vulnerability in the months and years ahead.

The political instability, along with other factors including weak management and corruption, precipitated a severe economic crisis. The Tajikistan economy is narrowly based, with cotton and aluminum as its primary commodities. Production fell every year in the 1990s, with all sectors affected. Most enterprises, farms or companies are either currently closed or are operating below their capacity.

Traditionally dependent on external assistance, both the state budget and current account deficits have been unsustainably large, averaging more than 22 per cent of GDP. The more recent decline of budget deficit to less than 10 per cent was due to sharp reductions in expenditure, primarily cash outlays. The major balance-of-payments issue is the large external debt, which requires additional borrowing and rescheduling every year. Total external debt exceeded US$900 million, or 34 per cent of GNP by 1997. The aid-per-capita ratio is rapidly increasing, from US$2 in 1992 to US$17 in 1997. By 1997, external aid reached 5 per cent of GNP.

The IMF-supported stabilization programme included such measures as reducing subsidies, limiting non-essential recurrent spending, and curtailing public investment. On the revenue side, the government introduced fixed taxes on cotton sales, eliminated major tax exemptions and increased public utility tariffs to near-market levels. Economic liberalization, including dismantling control over prices, privatization and restructuring programmes is developing fast and is supported by new and revised legislation, but the implementation capacities are weak, while regional and urban/rural disparities are extremely wide.

The rate of inflation was rampant in the early 1990s, reaching 2,200 per cent in 1993, but then steadily decreasing until the Russian financial crisis of 1998. When the 'wave' of the crisis reached Tajikistan in 1998-1999, the inflation rate again exceeded 200 per cent per year.

Treasury control over expenditure, operated on 'cash budget' principles, blocked rapid inflation but caused the accumulation of arrears and delays in payments, as in other Central Asian countries. Due to this, wages and salaries were often paid through the production of the company or farm, rather than with cash, or through counterpart agreements with partner companies or farms. Although official unemployment is low, 'hidden' unemployment is visible through the booming informal sector called the 'shadow' or 'black' economy.

Salaries of teachers and other civil servants are low (US$5 per month), which partly explains, together with the refugee problem, the existing enormous deficit in the teaching profession.

The value of the Tajik rouble per US$1 was about 800 in 1998 and reached 1,300 in 1999, due to the impact of the Russian financial crisis and the increased expenditure for the rehabilitation needs of the country.

Resume of educational policy and educational finance

In 1991, the Tajik education system began at the same starting point as other Central Asian countries, but the transition to a market economy and the devastating civil war became major obstacles to speedy reforms. In fact, many educational institutions were destroyed, while many teachers left the profession or moved together with the refugees. There has been no new school construction since 1992, and at least 50 per cent of schools function in double shifts. The current deficit of teachers is estimated at 20,000 staff positions. At the same time, the secular curriculum is often substituted, locally, by increasing religious studies, resulting in general primary and secondary schools being replaced by *medersa* (coranic schools) in certain regions.

Although all development indicators suffered and seriously decreased during the 1990s, the official statistics show quite high enrolment rates for all levels of education, but permanent or seasonal drop-out rates seem to be an

enormous problem for compulsory levels of education. According to the official figures, the gross enrolment rate in 1997 for compulsory primary education was 95 per cent; for secondary (also compulsory) 78 per cent; and for non-compulsory tertiary 20 per cent. These are the remnants of the ex-Soviet policy of expanded educational coverage, but they are more and more difficult to sustain, especially in remote rural areas.

With all its commitment to 'fast track' reforms, government educational policies were certainly affected by the civil war, when the main focus was on the rehabilitation of existing schools. Then, and at present, because of the decentralization process and other reasons, it lacks the implementation capacities and the real authority to influence the situation in the regions.

The recent peace agreement between the government and opposition helped to accelerate the pressing reforms in educational management and finance. In this respect the path of Tajikistan may seem even more original and innovative than in other ex-USSR countries of the region, because its emergency situation did not leave breathing-space for deliberations and exploration of alternatives. The following policy measures concerning the area of educational finance have recently been adopted or are planned:

- due to severe financial constraints, it is planned to legally reduce from nine to seven years the compulsory education cycle. This cost-reduction measure is very different from the policy in other Central Asian countries, which try to maintain the present compulsory cycle to keep adolescents at school. Indirectly, this measure shows the real dimensions of drop-outs and the influence of the informal sector;

- the 'programme budgeting' techniques for budget preparation are planned to be introduced in 2000, together with a new, more transparent, budget structure. But still manpower projections are used as a base for educational development, and the outdated budget norms have not yet been reviewed;

- there is a reverse trend towards centralization of funding and transfers for certain educational institutions because many regions are so poor that they are unable to guarantee even timely and sufficient payment of teacher salaries;

- the system of treasury control has improved fiscal discipline at all administrative levels, as the treasuries have been set up at district and regional levels. The actual release of funds is now possible only for exactly classified and justified items of expenditure, after invoices have been submitted to the treasuries by the public education authorities. So-called 'counterpart mutual settlements' or 'cross payments' which helped to unblock funds from partner organizations in the past, have been declared illegal since 1999, but still account for about 20 per cent of payments and transfers;

- financial diversification in educational funding is aimed to tap all possible sources, in particular cost-sharing (tuition and user fees) inside the country. In fact, tuition fees have been declared legal at the institutional level, under government control, since 1998, even at compulsory schools, by the amendments in the Law on education, but are sometimes resisted in certain areas as anti-constitutional. The fees are introduced gradually and at the low rate of US$0.5 per pupil per month;

- all contributions and donations for educational purposes are declared as tax exempted, and the same applies to income-generation by educational institutions;

- due to its desperate situation, government policy is to increase borrowing from abroad. Together, the World Bank, the ADB and the Islamic Bank have already pledged about US$11 million as 'soft' loans and grants for education purposes;

- because of increased publishing costs, textbook fees have been introduced in primary and secondary education, and the share of parental contribution is expected to rise;

- it is planned that all higher education institutions be excluded from the state budget and become self-financing (tuition fees and other income) as of 2001. Student loans in higher education are planned to be introduced at the same time;

- existing primary and secondary schools cannot be privatized by law. This is a delicate issue because of the possible consequences of any changes for the secular or religious orientation of schools.

Annex 2

Capacity building in budgetary processes for education in Central Asia and Mongolia
Third meeting of the project (analysis of key issues identified, their synthesis and conclusions)
Cholpon Ata (ISSYK-KUL), Kyrgyzstan, 21-25 June 1999

Programme of work

Monday, 21 June

9.30 – 10.30	Opening ceremony Introduction of participants Speeches by Kyrgyz officials Speech by IIEP/UNESCO Representative Presentation of participants/Organization of work
10.30 – 11.00	Break
11.00 – 12.30	Programme budgeting techniques in education (example provided by Kyrgyzstan)
12.30 – 14.00	Lunch
14.00 – 15.30	Application of programme budgeting techniques (continued): examples from Kazakhstan and Mongolia
15.30 – 16.00	Break
16.00 – 17.30	Structure of the central (state) and regional education budgets and their transparency (examples from all countries)

Tuesday, 22 June

9.00 – 10.30	Evaluation of cost implications for educational budgeting (costing of the Uzbek national programme of personnel training)
10.30 – 11.00	Break
11.00 – 12.30	Discussion on application of costing norms for educational budgeting in the countries of the region (all countries)
12.30 – 14.00	Lunch
14.00 – 15.30	Impact of decentralization on the role of ministries of education and regional authorities in educational budgeting (examples from Tajikistan and Turkmenistan)
15.30 – 16.00	Tea/coffee break
16.00 – 17.30	Articulation between planning and educational budgeting at central and regional levels (all countries). Discussion

Wednesday, 23 June

9.00 – 10.30	Cost-sharing in education: application of tuition and user fees (examples from Kyrgyzstan, Mongolia and Kazakhstan)
10.30 – 11.00	Break
11.00 – 12.30	Cost-recovery in education: application of student loans (example from Mongolia). Discussion
12.30 – 14.00	Lunch
14.00 – 15.30	Income-generation at school level and its tax-exemption (example from Uzbekistan)
15.30 – 16.00	Break
16.00 – 17.30	Private education development and school vouchers (examples from Mongolia, Kyrgyzstan and Kazakhstan)

Thursday, 24 June

9.00 – 10.30	Budget implementation: release of funds, transfers, payments, arrears (examples from Tajikistan, Turkmenistan and Kazakhstan)
10.30 – 11.00	Break
11.00 – 12.30	Management of wage-bill of teachers (examples from all countries)
12.30 – 14.00	Lunch
14.00 – 15.30	Evaluation of budget implementation: accountability and auditing at different levels (examples from all countries)
15.30 – 16.00	Break
16.00 – 17.30	Accountability and auditing in education (continued)

Friday, 25 June

9.00 – 10.30	Organization of educational finance and budgeting in developed countries (examples from France and the Netherlands)
10.30 – 11.00	Break
11.00 – 12.30	France and the Netherlands (continued)
12.30 – 14.00	Lunch
14.00 – 15.30	Synthesis of discussions and recommendations
15.30 – 16.00	Break
16.00 – 17.30	Closing ceremony

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The book

The following study was prepared within the IIEP project on capacity building in budgetary procedures for education in Central Asia and Mongolia. It provides an in-depth description and analysis of financial management and budgetary procedures for education in Tajikistan, one of the former centrally planned economies of the ex-Soviet Union. The case of Tajikistan is particular and exceptional even for the group of newly independent countries. In addition to the difficulties of the transition period similar for all former centrally planned economies (hyper-inflation, underfunding of education, exodus of teachers from the profession, budget cuts and delays in actual payment), the education system in this country faces the consequences of the devastating civil war (schools destroyed, refugees returning, retraining of former combatants). Only radical and swift actions focused on cost reduction and diversification could help under these circumstances, although the implementation capacities are still weak. The measures considered by the country to improve educational finance were unusual by regional standards, for example: to reduce the cycle of compulsory education from nine to seven years, to liberalize financial autonomy of schools, to introduce tuition and user fees in primary and secondary education, and to gradually make all higher education institutions totally self-financing.

Educational financing and budgeting in Tajikistan

The authors

The study on educational finance and budgeting in Tajikistan was prepared by Mr Ismail D. Davlatov, Deputy Minister, Ministry of Education, and Mr Sharif M. Mulloev, First Deputy Minister, Ministry of Finance. Their commitment and professional skills were essential for the comprehensive analysis presented in this monograph, and the success of the whole project.

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